



June 15, 2011

Ms. Seena Carrington, Acting Commissioner
Executive Office of Health and Human Services
Division of Health Care Finance and Policy
Two Boylston Street
Boston, MA 02116

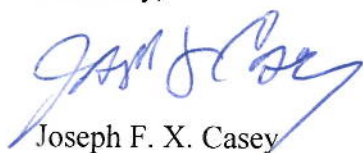
Dear Acting Commissioner Carrington,

This letter is in response to your letter to Linda J. Shyavitz, dated May 27, 2011, in which the Division of Health Care Finance and Policy and the Massachusetts Attorney General requested that Sturdy Memorial Hospital provide written responses to questions regarding current trends in healthcare costs. As requested in your letter, we are sending this letter electronically.

Attached are two files. The first file, Sturdy Exhibit B, contains Sturdy Memorial Hospital's responses to the Division of Health Care Finance and Policy questions. The second file, Sturdy Exhibit C, contains Sturdy Memorial Hospital's responses to the questions posed by the Office of the Attorney General.

If you have any difficulty with opening the files or questions, please call me at (508) 236-8155. Thank You.

Sincerely,



Joseph F. X. Casey
Treasurer & CFO